App F IX 4

Previous References
Mel 62-35-66
Mel 47-34-8549, 50

Letter References
Mel 169-39 Sec 1+2

1936
(Mel)

File No 63-36
Serial Nos 66, 67, 73, 83

GENERAL AND REVENUE SECRETARIAT

Serial Nos Dom

Part B for Aug 37

SUBJECT

Draft rules for taxation framed by the Hunza Dom Mel Ch.

81(83) 20

Mr W. C. Wynne
Mr Campbell
No. L 9017-18 dy 24 6 37
Sending the rules

WD 0418—GPB—22 500—2/8 36

7 8. 37

General and Revenue Secretariat

for taxation "L" framed by Town Mc Cl

Mc File No 63 of 1936-37 [App F II]

Serial No

Letter no D3 1813/36 37 dated 17th Feb 1937 from the D C Mysore Dt, requesting sanction The Draft rules for taxation framed by the Hunsur town Mc Cl under section 46 (4) of the TM Regn 1933

Subd

Kind reference is invited to this office letter no L 694 Mc 47-34-35 dated 3/5th April 1935 requesting the D C Mysore Dt to embrace the Hunsur Mc Cl of Hunsur to include in the Schedule appended to the taxation rules all the taxes in force in the Mcty, viz the rates of levy, date of collection, and enforce allied etc, so that the rules may be complete

Now the D C has again submitted the draft rules incorporating the suggestions made from this office

These rules were purported to have been framed under section 46(4) of the TM 1933 and all the formalities prescribed [illegible] are reminded to that

5372

Taxation Rules framed by the Honour
ble Mr Cl

3908

ML File No 63 of 1936-37 | General and Revenue Secretariat

Serial No

In Nagpur Municipality (a copy of the same is put up - Under Marg'N') X
Kind reference is invited to the Printed Consolidated
Budget estimates of the Nagpur Mh, where
under A Municipal Rates and Taxes, it has
been stated that the estimated realisations by the
Honour ble Mr Cl for the year 1936-37 under "Taxes on Professions
and trades" is Rs 1000/- This levy will
be under section 61 cl(XI) of the Act of 1933
But sanction is sought for to Schedule
VI framed under sec 61 cl(XII) of the Act of 1933,
which provides for the levy of taxes on
shops and other places where business or
Profession is ~~carried~~ carried on for purposes
of profit This discrepancy has to be
pointed out to the Mr Cl

1) The Law Section may perhaps be
consulted in the first instance

Mr Jain
15/3/37

b) Yes please
15/3/37

Law section
for 15/3/37

2-4

Law
MKR
15/3/37

7) The proviso to section
61 (b) (XII) states that where the Municipal
Council imposes a tax under any clause,
no person paying such tax, is not liable

Draft Rules for taxation framed 5372 by the Hunsur Town Mcl 1908 P

Serial No

to pay tax under clause (xi) The Municipality have now submitted draft rules for levy of tax under clause (xii), but in the budget estimate for 36 37, no amount is shown as receipt under this head, but a sum of Rs 1000/- is shown as receipts under Taxes on Professions & Trades' This seems to be a mistake and the attention of the Mcl Council may be drawn to this fact

BXR 7 4 37

LBG for)

We D/S

8) In view of the opinion expressed by the Law Dept a draft letter to the D C Mysore Dt, returning the rules for necessary alterations is put up for approval

DK 9/4/37

9/4/37

Ger : Secy)

7299 4/4

9) Issue WH 17/4 20/4/37

GENL a

67 The D C Mysore Dt No A7740 dated 26/4/37 Calls for the modified taxation rules regarding taxes levied by the Hunsur Town Mcl

[illegible] 37

WD 0417—GPB—50 000—8-9 36

Draft rules for taxation framed by the Hunsur Town MC

3908/4994 of 1936-37

MC File No 63

General and Revenue Secretariat

Serial No

Letter No D3 1813/36 37 dated 1st/4th May 1937 from the D C Mysore Dt, stating that the Provision of Rs 1000/- shown in the Budget of the Hunsur Town MC as receipts under "Taxes on Professions and trades" is a mistake & would be rectified while submitting the Budget estimates for the year 1937-38 & Soliciting Sanction to the taxation Rules framed by the MC dt

OFFICE OF THE SECRETARIAT TO GOVERNMENT OF INDIA 1937 NO 9003

TYPING SECTION 18 JUN 1937 GENL & REV SE

1c) Submitted for perusal with reference to this office letter No C 7740 MC 63-36-67 dated 21st/26th April 1937 In view of the circumstances explained ~~In this~~ by the D C in the P W D, the taxation rules framed by the Hunsur Town MC may perhaps be sanctioned

A draft G O sanctioning the rules is put up for approval

'B'

MC 20/5

(Des Secy)

J Secretary

MC 166

16/6/37

17/6/37

(83)

The D C Mysore Dt

The Comptroller to Govt

Memo No C 90 17-18 dated 24th June 1937

Sanctions the taxation rules framed by the Hunsur Town MC

'B'

MC 5/7/37

MC 63-36

OFFICE OF THE DEPUTY COMMISSIONER
MYSORE DISTRICT

No D3 1813/36-37
Encl one file

Dated Mysore the 17th February 1937

From

T G RAMA IYER Esq, BA
Deputy Commissioner, Mysore District

3408
L
& REV SECTT

To

L Venkat Narsinha Raj, Esq, B A,
Secretary to the Government of Mysore
Development Dept, *Bangalore*

22 FEB

Sir

Subject - Draft rules for taxation framed by the Mysore for Municipal Councils

With reference to your letter of Legislative 47-Leg-36 dated 3rd/6th April 1936, regarding the above, I have the honour to state that the Rules framed by the Municipal Council for the numbering and registration of vehicles kept for use within the Municipalities of Mysore Town and the Rules for regulating the use of motor vehicles in the Town are now under the consideration of Government. Rules 37 to 46 of the draft published with Government Notification L.S.G.-3-16 dated 2nd January 1937 and Rules 47 to 52 of the petitioner's draft published with Government Notification L.S.G.-3-16 dated 2nd January 1937 relate to the levy of water rate and assessment of the degree of taxation of buildings and lands were also sanctioned in Govt Order No. L.1375-61 dated 7th December 1936 [illegible] Municipal Council's draft rules for the levy of taxes on buildings and lands and also for the determination of annual value under section 61(1) and (xii) of the Mysore Municipalities Regulation of 1918. [illegible] before the draft rules are published locally and in the Gazette, calling for objections, if any. Only a suggestion [illegible] and should remain the [illegible] before the draft rules are published locally [illegible]

2 I request that sanction of Government may kindly be obtained for the Rules referred to above, as proposed by the Municipal Council

3 The connected records are enclosed

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District

KRG/-

Appendix F G—1]

SUBJECT

Section Rl

File No 63 36

Serial No 17

Diary No of letter replied to

No L 7740
fole

To

The Dy Comr Mysore Dt
Mysore

General and Revenue Secretariat

( )

the *193*

Sir,

Date of issue 26 2 37

In returning herewith the file of records ~~received with~~ relating to the draft rules for taxation framed by the Hunsur Town Rl ~~x~~ Cl under section 46(h) of the I M Regn 1933, received with your letter No D3 1813/36-37 dated 17th Feb 1937, I am directed to observe that ~~the Mby have~~ in the ~~Now Submitted~~ draft rules no is made for the levy of tax under section 61 cl XII (a tax on shops and other places where business or Profession

Signed by

List of enclosures

Subd, provision

Copied by

Examined by

WD 03601—GPB—80 000—23 9-35

is carried on for purposes of proft),
but in the Budget estimates of the
Mehz for the current year, no amount
is shown as receipt under this
head, but a sum of Rs 1000/-
however in the Budget
is shown as Receipts under
"Taxes on Professions and
trades etc" which falls
under Section 61 cl XI of the Rules 1933
This discrepancy may kindly be
pointed out to the President
of the Ml Cl and the draft rules
re-submitted for the approval of
Govt after making the necessary alterations

WG
17/4/37

I have see

9/4/37

For recy to Govt

Dev Dept

WG

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 21st April 1937
26th

No L 7740 -
-ml 63-36-67

From

The *Secretary to the Government of His Highness the Maharaja of Mysore*
Development Department

To

The Deputy Commissioner,
Mysore District

Sir

In returning herewith the file of records relating to the draft rules for taxation framed by the Nunsur Town Municipal Council under section 46 (h) of the Town Municipalities Regulation 1933 received with your letter No D3 1813/36-37 dated 17th February 1937, I am directed to observe that in the draft rules now submitted, provision is made for the levy of tax under section 61 clause XII (a tax on shops and other places where business or profession is carried on for purposes of profit), but in the budget estimates of the Municipality for the current year, no amount is shown as receipt under this head A sum of Rs 1 000 is however shown in the budget as receipts under "taxes on professions and trades &c " which falls under section 61, clause XI of the Town Municipalities Regulation 1933 This discrepancy may kindly be pointed out to the President of the Municipal Council and the draft rules re-submitted for the approval of Government after making the necessary alterations

I have the honour to be,
Sir,
Your most obedient servant,

for Development Secretary to Govt

MC 15-6-37

No D3 1813/36-37
Fncl one file

Office of the Deputy Commissioner
Mysore District
Dated Mysore the 182 4th May 1937

4994

From

Gulam Mohiyuddin Mehkri, Esq , B A , LL B ,
Deputy Commissioner
Mysore District Mysore

To

V Vedavyasacharya, Esq , B A ,
Secretary to the Government of Mysore
Development Dept , Bangalore

Sir,

Subject - Draft rules for taxation framed by the Hunsur Town Municipal Council

====

With reference to your letter No L 7740 I 1 63-36-67 dated 21st/26th April 1937, regarding the above, I have the honour to state that the President reports that the draft rules providing for the -- levy of taxes under Section 61, Clause (12) of the Town Municipalities Regulation of 1933 are correct The provision of Rs 1000/- shown in the Budget as receipts under 'Taxes on professions and trades" is a mistake, which will be rectified while submitting the Budget Estimates for the year 1937-38

2 In these circumstances, I request that sanction of Government may kindly be obtained for the rules of taxation framed by the Hunsur Town Municipal Council

3 The connected records are enclosed

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District

KRG

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Section Ml

File No 63 36

Serial No 83

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 24/6/193

Signed by

Read— Correspondence ending with letter No D3 1813/36 37 dated 1st/4th May 1937 from the D C Nagara Dt submitting for sanction the draft rules for taxation framed under 46 (h) of the T M Regn 1933 ~~Order thereon.~~ No by the Hon'ble Town Ml Cl

Order No L 9017-18

The taxation Rules along with the Schedule of Rates as appended to this order are approved

They may be got printed and 10 copies thereof sent to me

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette English Part?

(iv) translated?

(v) placed at the disposal of the press?

(vi) published in the Gazette Kannada Part?

Seek for refee and record

Secy to Govr
Dev Dept
20/5/37

To

The D C Repose Sh (WR)
The Comptroller to Govr

List of Enclosure

Copied by

Examined by

WD 0360 —GPB 22 OC—1 7

Office copy

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

READ:-

Correspondence ending with letter No D3-1813/36-37 dated 1/4th May 1937 from the Deputy Commissioner, Mysore District, submitting for sanction the draft rules for taxation framed under 46(h) of the Town Municipalities Regulation, 1933, by the Hunsur Town Municipal Council.

ORDER NO: L 9017-18/11163-32-83

Dated, Bangalore, the 22nd June 1937.

The taxation Rules along with the Schedule of rates, as appended to this order are approved.

They may be got printed and 10 copies thereof sent to the Secretariat for reference and record.

For Secretary to Government,
Development Department.

To

The Deputy Commissioner, Mysore District, (with records).

Comptroller to Government.

S R.3

To be placed in the received
correction
Sanctioned in GO No L9017-18 ML
63-36-83 dated 24th
June 1937

HUNSUR TOWN MUNICIPALITY

Notification dated 1st September 1936

The following draft Rules are framed by the Town Municipal Council Hunsur under section 46 (*h*) of the Mysore Town Municipal Regulation VIII of 1933 and are published for the information of the public Any resident within the area of the Town Municipality Hunsur, who has any objection or suggestion with respect to the draft rules should communicate the same to the President Hunsur Town Municipality within one month from the date of this notification, after which date no objection will be entertained

1. *Taxes and Exemptions* —The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively

2 *How Taxes may be collected* —The taxes imposed by the Municipal Council may be collected by the Municipality departmentally by their own agency or otherwise as may from time to time seem expedient to them

3 *Remissions* —Subject to the sanction of Municipal Council remissions may be made to any extent by the Municipality on the recommendation of the managing committee in cases in which the managing committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poorman and in cases falling under section 77 (2) of the regulation

4 *Claim for Refund when not entertainable within what period should be made* —No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless applications therefor is made in writing within ninety days after the expiry of the year to which the claim relates

5 *Payment of Refund when not to be made* —No sum shall be refunded unless the person entitled to it applies for payment within three months of deliver to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 *Order for Payment of Refund to be written on Bill Form* —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the President or Vice President

7 *Refund on account of Vacancy of Buildings and Lands* —Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remission under section 77 of the regulation

8 *Refund of amount paid on account of Animal and Vehicle Tax* —Where the tax due in respect of any vehicle or animal has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid —

(*a*) If he has owned or been in charge of the vehicle or animal for not more than thirty days in the half year

(*b*) If the vehicle has been under repair or standing at a carriage makers during the whole of the half year or if the animal has been disposed of or unfit for use during the half year provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

9 *Refund in case the Person ceases to exercise Profession* —Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of a proportionate amount of the tax subject to the provision that the refund shall be given for whole months only

10 *Method of calculating liability to tax* –

(*a*) When a person exercise more than one trade or calling within the limits of the Municipality whether under the same name or under different names the tax shall be calculated on his total annual income or profits from all such sources

(*b*) When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle or one animal only as the case may be for the aggregate number of days in the said two or more periods

(*c*) If a half year's tax has been levied in respect of a vehicle or animal or a profession no further tax for the same half year shall be leviable in respect of the said vehicle or animal or profession if it changes hands during the currency of the said half year

11 *Liability of Transferer and Transferee to Rates and Cesses until notice is given* — When any premises profession vehicle or animal shall have changed hands the transferer shall give notice of the same to the President and until such notice is given he shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises profession etc

12 *Person liable in case of Death* —In the event of the death of any person whose name shall have been entered as owner in the assessment list under section 69 of the regulation the person to whom the title of the deceased shall be transferred as heir or other [illegible] shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owner in the assessment list In case of two or more conflicting rival claims to the same property the President may either pass a decision

himself or refer the question for the decision of the Municipal Council who may recognize any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by the President or the Council as the case may be any person produces a probate letters of administration a decree or other order of Court declaring such person as heir of the deceased the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered Notwithstanding the above the Municipal Council reserves to itself the powers on its own motion to pass orders under section 75 after enquiry even though the person concerned did not give the applications as mentioned above

13 *Entry in the Assessment List of Sub Division* —When any property is sub divided on application being made to the Municipality intimating such sub division the Municipality shall unless they see any objection to the same cause each sub division to be entered in the assessment list as if it was separate property

14 *How Bills Prepared and Issued* —All bills under section 90 shall be prepared from the assessment list and shall be issued under the signature of the President or the Vice President The bills should be served as per section 162

15 *Who to Dispose of Objections to Municipal Bills* —The President is hereby empowered to dispose of objections to Municipal bills under section 90 (2) provided that the aggrieved party may appeal to the Municipal Council against the President s Order within fifteen days after the service of the said notice

16 *When a notice* of vacancy has been received under section 77 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed in the notice

17 *Owner should give notice of Re occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re occupation and failing this shall not be entitled to any refund if it be formed that this premises have been re occupied during the year or instalment period

18 *Notice Fees* —Every notice of demand issued under sub section (3) of section 90 should be served as per section 162 of Municipal Regulation

Fees shall be levied at the following rates —

One anna if amount is less than Rs 5
Two annas if amount is not less than Rs 5 but less than Rs 10
Four annas if amount is not less than Rs 10 but less than Rs 50
Six annas if amount is not less than Rs 50 but less than Rs 100
Eight annas if over Rs 100

19 *The Warrants should be served* by the Sanitary Inspector generally and also those appointed by the Municipal Council for this purpose

20 *Distress Warrant Fees* —For every distress made under sub section (5) of section 91 fees shall be levied at the following rates —

A fee of 4 annas if the amount due is less than Rs 5

Do	6	do	not less than Rs	5	but less than Rs	10
Do	8	do	do	Rs 10	Rs	25
Do	1	rupee	do	Rs 25	Rs	50
Do	2	rupees	do	Rs 50	Rs	75
Do	3	do	do	Rs 75	Rs	100
Do	5	do	do	Rs 100 and over		

An additional fee of four annas shall be levied per peon for each day when peons have to be left in charge of property distressed

21 *Maintenance Rates* —Rates as per undermentioned statement shall be charged for maintaining live stock distrained as follows —

Serial No	Description of live stock	Cost for the supply of fodder and watering each head of live stock per day or fraction of a day	Remarks
		Rs a p	
1	Buffalo	0 2 0	
2	Do Calf	0 0 6	
3	Bullock or Cow	0 1 0	
4	Heefer or Calf	0 0 6	
5	Sheep or Goat	0 0 6	
6	Kid	0 0 6	
7	Horse	0 1 0	
8	Foul	0 0 6	
9	Donkey	0 0 6	
10	Birds of all kinds	0 0 6	
11	Other animals (fixed by the President)	0 0 6	

Provid d that no rate shall be charged where the owner of any such live stock pays the full amount of the municipal dues and receives back such live stock within three hours from the time of their seizure

The fees referred to in paras 18 20 21 are recoverable in the same way as municipal taxes and they shall be a first charge on the property or animal distrained

22 *Who may receive paym nts for Mu icipality* —The Vice President is authorised to receive payments of all fees payable to th Municipal ty for license and permissions at any time and place

23 The collecting shanbhog or Bill Collector is authorised to receive payments of all Municipal dues except those mentioned in rule 22 and octroi at any time and place

24 Octroi Mutsaddi or octroi officials are alone authorised to receive payments of Octroi

25 *Where Mu icipal dues may be written off* —Subject to the sanction of Municipal Council arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in other cases the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and deligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost o by any legal process

26 *When notice and distress fees may be rem tted by the President* —

(*a*) If the property distrained is found to be devoted to religious or charitable purpose

(*b*) If the person from whom any uch fee is leviable is too poor to pay

(*c*) If a warrant has bee n ssued against a wrong person

(*d*) If a bill presented is found to have been presented by mistake

SCHEDULE I—A

SCHEDULE OF TAXES

Section 61—Clause I

Sl No	Name of tax	Class of property liable	Amount of which the tax is leviable	Exempt	Time at which taxes are payable
1	Tax on building	Building	At the rate of eight annas for every Rs 100 of the annual value of the property subject to a minimum of Rs 2 000 with an additional tax at the rate of one anna for every Rs 100 of the annual value of the property subject to a minimum of Rs 2 000	(a) Buildings belonging to the Government of India or to the Government of Mysore or to the Municipality (b) Buildings used solely for public worship or for charitable purposes or for the residence of the officiating priests or servants employed in connection therewith (c) Buildings used solely for educational purposes (d) Additions to buildings for the purpose of latrines bathrooms or cattle sheds (e) Buildings which are proved to the satisfaction of the Municipality to be unoccupied (f) Buildings exempted from the payment of taxes by the Municipality with the sanction of Government (g) Buildings which by the Municipality are declared to be of a public nature	In two equal instalments on the 1st July and 1st January every year
2	Tax on land appurtenant to building		For every square yard of the area of the land appurtenant to the building as specified in the return of property	Vacant lands specially reserved by Government for public purposes such as roads parks gymkhanas playgrounds and tents pandals and halting ground for troops	In advance

SCHEDULE III

Section 61—Clause (n)

Serial No	Name of	Class or property	Amount of which limit	Exempt	Time at which property
	Taxable	All kinds of with Maximum	(a) For which did not with purchase by two members for which R 2 8-0 (b) Double bullock by two members for which R 2 8-0 (c) Two which did not with purchase by more bullock for which R 1 8 0 (d) Every with purchase R 1 0-0 (e) Every with two purchase of which R 1 0 0 (f) Every bullock with which R 1 0-0 (g) Cart drawn by bullock with at rate of which R 0 8 0	(a) Vehicle belonging to Hindu Hospital Yard (b) Vehicle property of Government at time (c) Vehicle belonging to Municipality property (d) Jutka (e) Vehicle kept by used (f) Carriage with maximum (g) Vehicle belonging to Municipality property Municipality Committee Hospital Municipality	July 1 to 31 August 1 to 31

SCHEDULE I—E

Section 61—Clause—IX

Serial No	Name of	Class of property	Rate at which leviable	Exempt	Time at which payable
(a)	Water rate	At the of for Municipality	Rs. 0 4 0 per year Municipality	Approved	In July

SCHEDULE 1—E

Section 61—Clause—IX

(b)	Water tax	Payable with Rs.	At the rate of (100) for each connection and (180) for each	Building used for public purpose with		In the

Sanctioned in Govt. order No. L 5651 3 Dated 6 2 35 R/27 1 37

SCHEDULE VI

Section 6 —Clause—XII

Item	Rate					
	First	Second	Third	Fourth	Fifth	Sixth
1. Ship — For human purpose	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Other place which boat for purposes for which fit — For each place	30	25	20	10	4	2
	30	25	20	10	4	2

B

Form of Refund Bill

Sl No	Signature of payee	Amount to be refunded	Reason for refund	Refund Register Number	Undrawn Challan No.	Remarks

M AMIN UL MULK
President

PRESIDENT. 2/11/36

2

for Secy to govt
Dev dept.
23/6/37